

Exhibit A

Big Lots, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2024				
Mallonee, Peyton	Review inventory count instructions prior to attendance at Durant distribution center.	\$0.00	0.5	\$0.00
12/03/2024				
Barber, Andrew	Investigate sheet-to-floor selections within inventory compilations.	\$0.00	1.0	\$0.00
Mallonee, Peyton	Perform inventory observation procedures at Durant distribution center.	\$0.00	4.1	\$0.00
Mallonee, Peyton	Continue to perform inventory observation procedures at Durant distribution center.	\$0.00	3.9	\$0.00
12/04/2024				
Barber, Andrew	Review store inventory count procedures from prior year for current year.	\$0.00	1.0	\$0.00
Klump, Stephanie	Email to J. Tanguay (Big Lots) relating to anticipated sale timing and accounting cut-off procedures at the close date.	\$0.00	0.3	\$0.00
Klump, Stephanie	Research blackline presentation financial statement examples and email same to J. Tanguay (Big Lots).	\$0.00	0.8	\$0.00
Klump, Stephanie	Call with J. Tanguay (Big Lots) to discuss accounting requirements for sale date.	\$0.00	0.5	\$0.00
12/06/2024				
Barber, Andrew	Meet with H. Patel (Deloitte) to discuss procedures to be performed at Montgomery Distribution Center inventory observation on 12/12.	\$0.00	0.5	\$0.00
Barber, Andrew	Perform resource count requests for year-end Big Lots distribution center inventory observations.	\$0.00	0.2	\$0.00
Barber, Andrew	Review Big Lots, Inc. store count listing to identify what stores observation procedures should be performed at in current year.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Barber, Andrew	Meet with J. Tangaui (Big Lots) to discuss planned procedures for store inventory counts to be performed in January.	\$0.00	0.5	\$0.00
Patel, Hardik	Meet with A. Barber (Deloitte) to discuss procedures to be performed at Montgomery distribution center inventory observation on 12/12.	\$0.00	0.5	\$0.00
12/09/2024				
Barber, Andrew	Review inventory count selections provided from P. Mallonee to Company inventory compilations for Durant distribution center.	\$0.00	0.5	\$0.00
12/11/2024				
Barber, Andrew	Investigate sheet-to-floor selections within inventory compilations.	\$0.00	2.0	\$0.00
Barber, Andrew	Review inventory count selections provided from N. Franchi to Company inventory compilations for Tremont distribution center.	\$0.00	0.5	\$0.00
Franchi, Nicholas	Perform inventory observation procedures at Tremont distribution center.	\$0.00	4.2	\$0.00
Franchi, Nicholas	Continue to perform inventory observation procedures at Tremont distribution center.	\$0.00	3.8	\$0.00
Morse, Randy	Complete inventory observation workpaper and document selections observed at Durant distribution center.	\$0.00	1.0	\$0.00
12/12/2024				
Barber, Andrew	Investigate selections for H. Patel within inventory compilations.	\$0.00	2.0	\$0.00
Barber, Andrew	Meet with N. Kane (Big Lots) to discuss additional inventory sheet-to-floor observation selections to be performed at Montgomery distribution center.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Barber, Andrew	Meet with K. Marbury (Big Lots) to discuss additional inventory sheet-to-floor observation selections to be performed at Montgomery distribution center.	\$0.00	1.0	\$0.00
Patel, Hardik	Perform inventory observation procedures at Montgomery distribution center.	\$0.00	5.3	\$0.00
Patel, Hardik	Continue to perform inventory observation procedures at Montgomery distribution center.	\$0.00	4.7	\$0.00
12/13/2024				
Barber, Andrew	Make additional SKU selections at various locations for sheet-to-floor and floor-to-sheet observations at Montgomery distribution center.	\$0.00	0.5	\$0.00
12/16/2024				
Barber, Andrew	Investigate sheet-to-floor selections within inventory compilations.	\$0.00	1.0	\$0.00
Patel, Hardik	Perform inventory count control walkthrough for cycle count control at Montgomery distribution center on 12/16/2024.	\$0.00	5.0	\$0.00
12/18/2024				
Patel, Hardik	Complete inventory observation workpaper and document selections observed at Durant distribution center for inventory observation performed on 12/12/2024.	\$0.00	1.0	\$0.00
12/20/2024				
Patel, Hardik	Document inventory control walkthroughs for cycle count control observed at Montgomery distribution center on 12/16/2024.	\$0.00	2.0	\$0.00

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December 01, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

12/23/2024

Patel, Hardik	Close review notes related to inventory control walkthroughs documented during observation at Montgomery distribution center on 12/16/2024.	\$0.00	2.0	\$0.00
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Subtotal for Financial Statement Audit and Related Services:			51.8	\$0.00
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Preparation of Fee Applications

12/02/2024

McDonald, Carisa	Update the combined monthly fee application for period Sept 9 - October 10.	\$275.00	1.2	\$330.00
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12/04/2024

Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee application.	\$250.00	1.2	\$300.00
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12/16/2024

Gutierrez, Dalia	Call with A. Barber (Deloitte) regarding November monthly fee application.	\$250.00	0.2	\$50.00
Gutierrez, Dalia	Review fee detail pertaining to the first monthly fee application.	\$250.00	0.3	\$75.00
Morse, Randy	Preparation of November monthly fee application.	\$375.00	0.5	\$187.50

Subtotal for Preparation of Fee Applications:			3.4	\$942.50
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Total			55.2	\$942.50
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Adjustment

Fixed Fee: December 2024				\$9,600.00
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Adjustment Subtotal :				\$9,600.00
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Total			55.2	\$10,542.50
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Fees Sorted by Category for the Fee Period

December 01, 2024 - December 31, 2024

Recapitulation

Name	Rate	Hours	Fees
Morse, Randy	\$375.00	0.5	\$187.50
McDonald, Carisa	\$275.00	1.2	\$330.00
Gutierrez, Dalia	\$250.00	1.7	\$425.00
Barber, Andrew	\$0.00	12.2	\$0.00
Franchi, Nicholas	\$0.00	8.0	\$0.00
Klump, Stephanie	\$0.00	1.6	\$0.00
Mallonee, Peyton	\$0.00	8.5	\$0.00
Morse, Randy	\$0.00	1.0	\$0.00
Patel, Hardik	\$0.00	20.5	\$0.00
Fixed Fee: December 2024			\$9,600.00
Total		55.2	\$10,542.50